

HOUSE No. 2329

By Mr. Pignatelli of Lenox, petition of Brian A. Joyce and others relative to income tax deductions for the cost of higher education. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Brian A. Joyce	Kathi-Anne Reinstein
Jay R. Kaufman	Thomas A. Golden, Jr.
Michael F. Rush	William Smitty Pignatelli
Paul Kujawski	Mary E. Grant
Robert M. Koczera	James B. Eldridge
Michael E. Festa	Matthew C. Patrick
Richard R. Tisei	Steven M. Walsh
Bruce E. Tarr	Deborah D. Blumer

In the Year Two Thousand and Five.

AN ACT PROVIDING AN INCOME TAX EXEMPTIONS FOR HIGHER EDUCATION COSTS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Paragraph (a) of Part (B) of section 3 of chapter 62 of the
2 General Laws, as appearing in the 2002 Official Edition, is hereby
3 amended by adding the following subparagraph:—
4 (14) An amount equal to the costs of higher education to par-
4 ents or students who attend community colleges, colleges and uni-
5 versities located in the commonwealth but shall not exceed
7 \$10,000.